

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
CONFERENCE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 30

94TH GENERAL ASSEMBLY

2007

0246S.06T

AN ACT

To repeal sections 67.1360, 71.011, 71.012, 135.030, 144.030, 144.083, 144.518, 208.750, 238.410, 320.093, and 390.030, RSMo, and to enact in lieu thereof twenty-two new sections relating to taxation.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 67.1360, 71.011, 71.012, 135.030, 144.030, 144.083, 144.518, 208.750, 238.410, 320.093, and 390.030, RSMo, are repealed and twenty-two new sections enacted in lieu thereof, to be known as sections 67.113, 67.997, 67.1016, 67.1360, 71.011, 71.012, 82.875, 135.030, 135.090, 137.092, 142.817, 144.030, 144.054, 144.083, 144.518, 163.016, 205.563, 208.750, 238.410, 320.093, 387.075, and 390.030, to read as follows:

67.113. 1. This section shall be known and may be cited as "The Children's Services Protection Act".

2. Any city or county which has levied the sales tax under section 67.1775 to provide services for children in need shall reimburse the community children's services fund in an amount equal to the portion of revenue from the tax that is used for or diverted to any redevelopment plan or project approved or adopted after August 28, 2007, in any tax increment financing district in any county in this state.

67.997. 1. The governing body of any county of the third classification without a township form of government and with more than eighteen thousand one hundred but fewer than eighteen thousand two hundred inhabitants may impose, by order or ordinance, a sales tax

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

5 on all retail sales made within the county which are subject to sales tax
6 under chapter 144, RSMo. The tax authorized in this section shall not
7 exceed one-fourth of one percent, and shall be imposed solely for the
8 purpose of funding senior services and youth programs provided by the
9 county. One-half of all revenue collected under this section, less one-
10 half the cost of collection, shall be used solely to fund any service or
11 activity deemed necessary by the senior service tax commission
12 established in this section, and one-half of all revenue collected under
13 this section, less one-half the cost of collection, shall be used solely to
14 fund all youth programs administered by an existing county community
15 task force. The tax authorized in this section shall be in addition to all
16 other sales taxes imposed by law, and shall be stated separately from
17 all other charges and taxes. The order or ordinance shall not become
18 effective unless the governing body of the county submits to the voters
19 residing within the county at a state general, primary, or special
20 election a proposal to authorize the governing body of the county to
21 impose a tax under this section.

22 2. The ballot of submission for the tax authorized in this section
23 shall be in substantially the following form:

24 Shall (insert the name of the county) impose a sales tax at
25 a rate of (insert rate of percent) percent, with half of the revenue
26 from the tax to be used solely to fund senior services provided by the
27 county and half of the revenue from the tax to be used solely to fund
28 youth programs provided by the county?

29 YES NO

30 If you are in favor of the question, place an "X" in the box opposite
31 "YES". If you are opposed to the question, place an "X" in the box
32 opposite "NO".

33 If a majority of the votes cast on the question by the qualified voters
34 voting thereon are in favor of the question, then the tax shall become
35 effective on the first day of the second calendar quarter immediately
36 following the approval of the tax or notification to the department of
37 revenue if such tax will be administered by the department of revenue.
38 If a majority of the votes cast on the question by the qualified voters
39 voting thereon are opposed to the question, then the tax shall not
40 become effective unless and until the question is resubmitted under
41 this section to the qualified voters and such question is approved by a

42 majority of the qualified voters voting on the question.

43 3. On or after the effective date of any tax authorized under this
44 section, the county which imposed the tax shall enter into an
45 agreement with the director of the department of revenue for the
46 purpose of collecting the tax authorized in this section. On or after the
47 effective date of the tax the director of revenue shall be responsible for
48 the administration, collection, enforcement, and operation of the tax,
49 and sections 32.085 and 32.087, RSMo, shall apply. All revenue collected
50 under this section by the director of the department of revenue on
51 behalf of any county, except for one percent for the cost of collection
52 which shall be deposited in the state's general revenue fund, shall be
53 deposited in a special trust fund, which is hereby created and shall be
54 known as the "Senior Services and Youth Programs Sales Tax Trust
55 Fund", and shall be used solely for the designated purposes. Moneys in
56 the fund shall not be deemed to be state funds, and shall not be
57 commingled with any funds of the state. The director may make
58 refunds from the amounts in the trust fund and credited to the county
59 for erroneous payments and overpayments made, and may redeem
60 dishonored checks and drafts deposited to the credit of such
61 county. Any funds in the special trust fund which are not needed for
62 current expenditures shall be invested in the same manner as other
63 funds are invested. Any interest and moneys earned on such
64 investments shall be credited to the fund.

65 4. In order to permit sellers required to collect and report the
66 sales tax to collect the amount required to be reported and remitted,
67 but not to change the requirements of reporting or remitting the tax,
68 or to serve as a levy of the tax, and in order to avoid fractions of
69 pennies, the governing body of the county may authorize the use of a
70 bracket system similar to that authorized in section 144.285, RSMo, and
71 notwithstanding the provisions of that section, this new bracket system
72 shall be used where this tax is imposed and shall apply to all taxable
73 transactions. Beginning with the effective date of the tax, every
74 retailer in the county shall add the sales tax to the sale price, and this
75 tax shall be a debt of the purchaser to the retailer until paid, and shall
76 be recoverable at law in the same manner as the purchase price. For
77 purposes of this section, all retail sales shall be deemed to be
78 consummated at the place of business of the retailer.

79 **5. All applicable provisions in sections 144.010 to 144.525, RSMo,**
80 **governing the state sales tax, and section 32.057, RSMo, the uniform**
81 **confidentiality provision, shall apply to the collection of the tax, and**
82 **all exemptions granted to agencies of government, organizations, and**
83 **persons under sections 144.010 to 144.525, RSMo, are hereby made**
84 **applicable to the imposition and collection of the tax. The same sales**
85 **tax permit, exemption certificate, and retail certificate required by**
86 **sections 144.010 to 144.525, RSMo, for the administration and collection**
87 **of the state sales tax shall satisfy the requirements of this section, and**
88 **no additional permit or exemption certificate or retail certificate shall**
89 **be required; except that, the director of revenue may prescribe a form**
90 **of exemption certificate for an exemption from the tax. All discounts**
91 **allowed the retailer under the state sales tax for the collection of and**
92 **for payment of taxes are hereby allowed and made applicable to the**
93 **tax. The penalties for violations provided in section 32.057, RSMo, and**
94 **sections 144.010 to 144.525, RSMo, are hereby made applicable to**
95 **violations of this section. If any person is delinquent in the payment**
96 **of the amount required to be paid under this section, or in the event a**
97 **determination has been made against the person for taxes and penalty**
98 **under this section, the limitation for bringing suit for the collection of**
99 **the delinquent tax and penalty shall be the same as that provided in**
100 **sections 144.010 to 144.525, RSMo.**

101 **6. The governing body of any county that has adopted the sales**
102 **tax authorized in this section may submit the question of repeal of the**
103 **tax to the voters on any date available for elections for the county. The**
104 **ballot of submission shall be in substantially the following form:**

105 **Shall (insert the name of the county) repeal the sales tax**
106 **imposed at a rate of (insert rate of percent) percent for the**
107 **purpose of funding senior services and youth programs provided by the**
108 **county?**

109 **YES** **NO**

110 **If you are in favor of the question, place an "X" in the box opposite**
111 **"YES". If you are opposed to the question, place an "X" in the box**
112 **opposite "NO".**

113 **If a majority of the votes cast on the question by the qualified voters**
114 **voting thereon are in favor of repeal, that repeal shall become effective**
115 **on December thirty-first of the calendar year in which such repeal was**

116 approved. If a majority of the votes cast on the question by the
117 qualified voters voting thereon are opposed to the repeal, then the sales
118 tax authorized in this section shall remain effective until the question
119 is resubmitted under this section to the qualified voters and the repeal
120 is approved by a majority of the qualified voters voting on the question.

121 7. Whenever the governing body of any county that has adopted
122 the sales tax authorized in this section receives a petition, signed by
123 ten percent of the registered voters of the county voting in the last
124 gubernatorial election, calling for an election to repeal the sales tax
125 imposed under this section, the governing body shall submit to the
126 voters of the county a proposal to repeal the tax. If a majority of the
127 votes cast on the question by the qualified voters voting thereon are in
128 favor of the repeal, the repeal shall become effective on December
129 thirty-first of the calendar year in which such repeal was approved. If
130 a majority of the votes cast on the question by the qualified voters
131 voting thereon are opposed to the repeal, then the sales tax authorized
132 in this section shall remain effective until the question is resubmitted
133 under this section to the qualified voters and the repeal is approved by
134 a majority of the qualified voters voting on the question.

135 8. If the tax is repealed or terminated by any means, all funds
136 remaining in the special trust fund shall continue to be used solely for
137 the designated purposes, and the county shall notify the director of the
138 department of revenue of the action at least thirty days before the
139 effective date of the repeal and the director may order retention in the
140 trust fund, for a period of one year, of two percent of the amount
141 collected after receipt of such notice to cover possible refunds or
142 overpayment of the tax and to redeem dishonored checks and drafts
143 deposited to the credit of such accounts. After one year has elapsed
144 after the effective date of abolition of the tax in such county, the
145 director shall remit the balance in the account to the county and close
146 the account of that county. The director shall notify each county of
147 each instance of any amount refunded or any check redeemed from
148 receipts due the county.

149 9. Each county imposing the tax authorized in this section shall
150 establish a senior services tax commission to administer the portion of
151 the sales tax revenue dedicated to providing senior services. Such
152 commission shall consist of seven members appointed by the county

153 **commission. The county commission shall determine the qualifications,**
154 **terms of office, compensation, powers, duties, restrictions, procedures,**
155 **and all other necessary functions of the commission.**

67.1016. 1. The governing body of any county of the second,
2 third, or fourth classification may impose, by order or ordinance, a tax
3 on the charges for all sleeping rooms paid by the transient guests of
4 hotels or motels situated in the county or a portion thereof. The tax
5 shall be not more than one cent per occupied room per night, and shall
6 be imposed solely for the purpose of promoting tourism related
7 activities in the county. The tax authorized in this section shall be in
8 addition to the charge for the sleeping room and all other taxes
9 imposed by law, and shall be stated separately from all other charges
10 and taxes.

11 2. No such order or ordinance shall become effective unless the
12 governing body of the county submits to the voters of the county at a
13 state general, primary, or special election a proposal to authorize the
14 governing body of the county to impose a tax under this section. If a
15 majority of the votes cast on the question by the qualified voters voting
16 thereon are in favor of the question, then the tax shall become effective
17 on the first day of the second calendar quarter following the calendar
18 quarter in which the election was held. If a majority of the votes cast
19 on the question by the qualified voters voting thereon are opposed to
20 the question, then the tax shall not become effective unless and until
21 the question is resubmitted under this section to the qualified voters
22 of the county and such question is approved by a majority of the
23 qualified voters voting on the question.

24 3. All revenue generated by the tax shall be collected by the
25 county collector of revenue, shall be deposited in a special trust fund,
26 and shall be used solely for the designated purposes. If the tax is
27 repealed, all funds remaining in the special trust fund shall continue
28 to be used solely for the designated purposes. Any funds in the special
29 trust fund that are not needed for current expenditures may be
30 invested by the governing body in accordance with applicable laws
31 relating to the investment of other county funds. Any interest and
32 moneys earned on such investments shall be credited to the fund.

33 4. Upon adoption of the tax under this section, there shall be
34 established in each county adopting the tax a "Tourism Commission",

35 to consist of five members appointed by the governing body of the
36 county. No more than one member of the tourism commission shall be
37 a member of the governing body of the county. Of the initial members
38 appointed, two shall hold office for one year, two shall hold office for
39 two years, and one shall hold office for three years. Members
40 appointed after expiration of the initial terms shall be appointed to a
41 three-year term. Each member may be reappointed. Vacancies shall be
42 filled by appointment by the governing body of the county for the
43 remainder of the unexpired term. The members shall not receive
44 compensation for their services, but may be reimbursed for their actual
45 and necessary expenses incurred in service of the tourism commission.

46 5. The governing body of any county that has adopted the tax
47 authorized in this section may submit the question of repeal of the tax
48 to the voters on any date available for elections for the county. If a
49 majority of the votes cast on the proposal are in favor of repeal, that
50 repeal shall become effective on December thirty-first of the calendar
51 year in which such repeal was approved. If a majority of the votes cast
52 on the question by the qualified voters voting thereon are opposed to
53 the repeal, then the tax authorized in this section shall remain effective
54 until the question is resubmitted under this section to the qualified
55 voters of the county, and the repeal is approved by a majority of the
56 qualified voters voting on the question.

57 6. Whenever the governing body of any county that has adopted
58 the tax authorized in this section receives a petition, signed by a
59 number of registered voters of the county equal to at least two percent
60 of the number of registered voters of the county voting in the last
61 gubernatorial election, calling for an election to repeal the tax imposed
62 under this section, the governing body shall submit to the voters of the
63 county a proposal to repeal the tax. If a majority of the votes cast on
64 the question by the qualified voters voting thereon are in favor of the
65 repeal, that repeal shall become effective on December thirty-first of
66 the calendar year in which such repeal was approved. If a majority of
67 the votes cast on the question by the qualified voters voting thereon
68 are opposed to the repeal, then the tax shall remain effective until the
69 question is resubmitted under this section to the qualified voters of the
70 county and the repeal is approved by a majority of the qualified voters
71 voting on the question.

72 **7. As used in this section, "transient guests" means a person or**
73 **persons who occupy a room or rooms in a hotel or motel for thirty-one**
74 **days or less during any calendar quarter.**

67.1360. The governing body of:

2 (1) A city with a population of more than seven thousand and less than
3 seven thousand five hundred;

4 (2) A county with a population of over nine thousand six hundred and less
5 than twelve thousand which has a total assessed valuation of at least sixty-three
6 million dollars, if the county submits the issue to the voters of such county prior
7 to January 1, 2003;

8 (3) A third class city which is the county seat of a county of the third
9 classification without a township form of government with a population of at least
10 twenty-five thousand but not more than thirty thousand inhabitants;

11 (4) Any fourth class city having, according to the last federal decennial
12 census, a population of more than one thousand eight hundred fifty inhabitants
13 but less than one thousand nine hundred fifty inhabitants in a county of the first
14 classification with a charter form of government and having a population of
15 greater than six hundred thousand but less than nine hundred thousand
16 inhabitants;

17 (5) Any city having a population of more than three thousand but less
18 than eight thousand inhabitants in a county of the fourth classification having
19 a population of greater than forty-eight thousand inhabitants;

20 (6) Any city having a population of less than two hundred fifty inhabitants
21 in a county of the fourth classification having a population of greater than
22 forty-eight thousand inhabitants;

23 (7) Any fourth class city having a population of more than two thousand
24 five hundred but less than three thousand inhabitants in a county of the third
25 classification having a population of more than twenty-five thousand but less
26 than twenty-seven thousand inhabitants;

27 (8) Any third class city with a population of more than three thousand two
28 hundred but less than three thousand three hundred located in a county of the
29 third classification having a population of more than thirty-five thousand but less
30 than thirty-six thousand;

31 (9) Any county of the second classification without a township form of
32 government and a population of less than thirty thousand;

33 (10) Any city of the fourth class in a county of the second classification
34 without a township form of government and a population of less than thirty

35 thousand;

36 (11) Any county of the third classification with a township form of
37 government and a population of at least twenty-eight thousand but not more than
38 thirty thousand;

39 (12) Any city of the fourth class with a population of more than one
40 thousand eight hundred but less than two thousand in a county of the third
41 classification with a township form of government and a population of at least
42 twenty-eight thousand but not more than thirty thousand;

43 (13) Any city of the third class with a population of more than seven
44 thousand two hundred but less than seven thousand five hundred within a county
45 of the third classification with a population of more than twenty-one thousand but
46 less than twenty-three thousand;

47 (14) Any fourth class city having a population of more than two thousand
48 eight hundred but less than three thousand one hundred inhabitants in a county
49 of the third classification with a township form of government having a
50 population of more than eight thousand four hundred but less than nine thousand
51 inhabitants;

52 (15) Any fourth class city with a population of more than four hundred
53 seventy but less than five hundred twenty inhabitants located in a county of the
54 third classification with a population of more than fifteen thousand nine hundred
55 but less than sixteen thousand inhabitants;

56 (16) Any third class city with a population of more than three thousand
57 eight hundred but less than four thousand inhabitants located in a county of the
58 third classification with a population of more than fifteen thousand nine hundred
59 but less than sixteen thousand inhabitants;

60 (17) Any fourth class city with a population of more than four thousand
61 three hundred but less than four thousand five hundred inhabitants located in
62 a county of the third classification without a township form of government with
63 a population greater than sixteen thousand but less than sixteen thousand two
64 hundred inhabitants;

65 (18) Any fourth class city with a population of more than two thousand
66 four hundred but less than two thousand six hundred inhabitants located in a
67 county of the first classification without a charter form of government with a
68 population of more than fifty-five thousand but less than sixty thousand
69 inhabitants;

70 (19) Any fourth class city with a population of more than two thousand
71 five hundred but less than two thousand six hundred inhabitants located in a

72 county of the third classification with a population of more than nineteen
73 thousand one hundred but less than nineteen thousand two hundred inhabitants;

74 (20) Any county of the third classification without a township form of
75 government with a population greater than sixteen thousand but less than
76 sixteen thousand two hundred inhabitants;

77 (21) Any county of the second classification with a population of more
78 than forty-four thousand but less than fifty thousand inhabitants;

79 (22) Any third class city with a population of more than nine thousand
80 five hundred but less than nine thousand seven hundred inhabitants located in
81 a county of the first classification without a charter form of government and with
82 a population of more than one hundred ninety-eight thousand but less than one
83 hundred ninety-eight thousand two hundred inhabitants;

84 (23) Any city of the fourth classification with more than five thousand two
85 hundred but less than five thousand three hundred inhabitants located in a
86 county of the third classification without a township form of government and with
87 more than twenty-four thousand five hundred but less than twenty-four thousand
88 six hundred inhabitants;

89 (24) Any third class city with a population of more than nineteen
90 thousand nine hundred but less than twenty thousand in a county of the first
91 classification without a charter form of government and with a population of more
92 than one hundred ninety-eight thousand but less than one hundred ninety-eight
93 thousand two hundred inhabitants;

94 (25) Any city of the fourth classification with more than two thousand six
95 hundred but less than two thousand seven hundred inhabitants located in any
96 county of the third classification without a township form of government and with
97 more than fifteen thousand three hundred but less than fifteen thousand four
98 hundred inhabitants;

99 (26) Any county of the third classification without a township form of
100 government and with more than fourteen thousand nine hundred but less than
101 fifteen thousand inhabitants;

102 (27) Any city of the fourth classification with more than five thousand four
103 hundred but fewer than five thousand five hundred inhabitants and located in
104 more than one county;

105 (28) Any city of the fourth classification with more than six thousand
106 three hundred but fewer than six thousand five hundred inhabitants and located
107 in more than one county;

108 (29) Any city of the fourth classification with more than seven thousand

109 seven hundred but less than seven thousand eight hundred inhabitants located
110 in a county of the first classification with more than ninety-three thousand eight
111 hundred but less than ninety-three thousand nine hundred inhabitants;

112 (30) Any city of the fourth classification with more than two thousand
113 nine hundred but less than three thousand inhabitants located in a county of the
114 first classification with more than seventy-three thousand seven hundred but less
115 than seventy-three thousand eight hundred inhabitants; or

116 (31) Any city of the third classification with more than nine thousand
117 three hundred but less than nine thousand four hundred inhabitants; **or**

118 **(32) Any city of the fourth classification with more than three**
119 **thousand eight hundred but fewer than three thousand nine hundred**
120 **inhabitants and located in any county of the first classification with**
121 **more than thirty-nine thousand seven hundred but fewer than**
122 **thirty-nine thousand eight hundred inhabitants;**

123 may impose a tax on the charges for all sleeping rooms paid by the transient
124 guests of hotels, motels, bed and breakfast inns and campgrounds and any
125 docking facility which rents slips to recreational boats which are used by
126 transients for sleeping, which shall be at least two percent, but not more than
127 five percent per occupied room per night, except that such tax shall not become
128 effective unless the governing body of the city or county submits to the voters of
129 the city or county at a state general, primary or special election, a proposal to
130 authorize the governing body of the city or county to impose a tax pursuant to the
131 provisions of this section and section 67.1362. The tax authorized by this section
132 and section 67.1362 shall be in addition to any charge paid to the owner or
133 operator and shall be in addition to any and all taxes imposed by law and the
134 proceeds of such tax shall be used by the city or county solely for funding the
135 promotion of tourism. Such tax shall be stated separately from all other charges
136 and taxes.

71.011. 1. Except as provided in subsection 2 of this section, property of
2 a municipality which abuts another municipality may be concurrently detached
3 from one municipality and annexed by the other municipality by the enactment
4 by the governing bodies of each municipality of an ordinance describing by metes
5 and bounds the property, declaring the property so described to be concurrently
6 detached and annexed, and stating the reasons for and the purposes to be
7 accomplished by the detachment and annexation. One certified copy of each
8 ordinance shall be filed with the county clerk, **with the county assessor**, with
9 the county recorder of deeds, and with the clerk of the circuit court of the county

10 in which the property is located, whereupon the concurrent detachment and
11 annexation shall be complete and final. Thereafter all courts of this state shall
12 take notice of the limits of both municipalities as changed by the ordinances. No
13 declaratory judgment or election shall be required for any concurrent detachment
14 and annexation permitted by this section if there are no residents living in the
15 area or if there are residents in the area and they be notified of the annexation
16 and do not object within sixty days.

17 2. In a county of the first classification with a charter form of government
18 containing all or a portion of a city with a population of at least three hundred
19 thousand inhabitants, unimproved property of a municipality which overlaps
20 another municipality may be concurrently detached from one municipality and
21 annexed by the other municipality by the enactment by the governing body of the
22 receiving municipality of an ordinance describing by metes and bounds the
23 property, declaring the property so described to be detached and annexed, and
24 stating the reasons for and the purposes to be accomplished by the detachment
25 and annexation. A copy of said ordinance shall be mailed to the city clerk of the
26 contributing municipality, which shall have thirty days from receipt of said notice
27 to pass an ordinance disapproving the change of boundary. If such ordinance is
28 not passed within thirty days, the change shall be effective and one certified copy
29 of the ordinance shall be filed with the county clerk, **with the county assessor**,
30 with the county recorder of deeds, and with the clerk of the circuit court of the
31 county in which the property is located, whereupon the concurrent detachment
32 and annexation shall be complete and final. Thereafter all courts of this state
33 shall take notice of the limits of both municipalities as changed by the
34 ordinances. No declaratory judgment or election shall be required for any
35 concurrent detachment and annexation permitted by this section if the
36 landowners in the area are notified and do not object within sixty days.

71.012. 1. Notwithstanding the provisions of sections 71.015 and 71.860
2 to 71.920, the governing body of any city, town or village may annex
3 unincorporated areas which are contiguous and compact to the existing corporate
4 limits of the city, town or village pursuant to this section. The term "contiguous
5 and compact" does not include a situation whereby the unincorporated area
6 proposed to be annexed is contiguous to the annexing city, town or village only
7 by a railroad line, trail, pipeline or other strip of real property less than
8 one-quarter mile in width within the city, town or village so that the boundaries
9 of the city, town or village after annexation would leave unincorporated areas
10 between the annexed area and the prior boundaries of the city, town or village

11 connected only by such railroad line, trail, pipeline or other such strip of real
12 property. The term "contiguous and compact" does not prohibit voluntary
13 annexations pursuant to this section merely because such voluntary annexation
14 would create an island of unincorporated area within the city, town or village, so
15 long as the owners of the unincorporated island were also given the opportunity
16 to voluntarily annex into the city, town or village. Notwithstanding the
17 provisions of this section, the governing body of any city, town or village in any
18 county of the third classification which borders a county of the fourth
19 classification, a county of the second classification and Mississippi River may
20 annex areas along a road or highway up to two miles from existing boundaries of
21 the city, town or village or the governing body in any city, town or village in any
22 county of the third classification without a township form of government with a
23 population of at least twenty-four thousand inhabitants but not more than thirty
24 thousand inhabitants and such county contains a state correctional center may
25 voluntarily annex such correctional center pursuant to the provisions of this
26 section if the correctional center is along a road or highway within two miles from
27 the existing boundaries of the city, town or village.

28 2. (1) When a verified petition, requesting annexation and signed by the
29 owners of all fee interests of record in all tracts of real property located within
30 the area proposed to be annexed, or a request for annexation signed under the
31 authority of the governing body of any common interest community and approved
32 by a majority vote of unit owners located within the area proposed to be annexed
33 is presented to the governing body of the city, town or village, the governing body
34 shall hold a public hearing concerning the matter not less than fourteen nor more
35 than sixty days after the petition is received, and the hearing shall be held not
36 less than seven days after notice of the hearing is published in a newspaper of
37 general circulation qualified to publish legal matters and located within the
38 boundary of the petitioned city, town or village. If no such newspaper exists
39 within the boundary of such city, town or village, then the notice shall be
40 published in the qualified newspaper nearest the petitioned city, town or
41 village. For the purposes of this subdivision, the term "common-interest
42 community" shall mean a condominium as said term is used in chapter 448,
43 RSMo, or a common-interest community, a cooperative, or a planned community.

44 (a) A "common-interest community" shall be defined as real property with
45 respect to which a person, by virtue of such person's ownership of a unit, is
46 obliged to pay for real property taxes, insurance premiums, maintenance or
47 improvement of other real property described in a declaration. "Ownership of a

48 unit" does not include a leasehold interest of less than twenty years in a unit,
49 including renewal options;

50 (b) A "cooperative" shall be defined as a common-interest community in
51 which the real property is owned by an association, each of whose members is
52 entitled by virtue of such member's ownership interest in the association to
53 exclusive possession of a unit;

54 (c) A "planned community" **shall be defined as** a common-interest
55 community that is not a condominium or a cooperative. A condominium or
56 cooperative may be part of a planned community.

57 (2) At the public hearing any interested person, corporation or political
58 subdivision may present evidence regarding the proposed annexation. If, after
59 holding the hearing, the governing body of the city, town or village determines
60 that the annexation is reasonable and necessary to the proper development of the
61 city, town or village, and the city, town or village has the ability to furnish
62 normal municipal services to the area to be annexed within a reasonable time, it
63 may, subject to the provisions of subdivision (3) of this subsection, annex the
64 territory by ordinance without further action.

65 (3) If a written objection to the proposed annexation is filed with the
66 governing body of the city, town or village not later than fourteen days after the
67 public hearing by at least five percent of the qualified voters of the city, town or
68 village, or two qualified voters of the area sought to be annexed if the same
69 contains two qualified voters, the provisions of sections 71.015 and 71.860 to
70 71.920, shall be followed.

71 3. If no objection is filed, the city, town or village shall extend its limits
72 by ordinance to include such territory, specifying with accuracy the new boundary
73 lines to which the city's, town's or village's limits are extended. Upon duly
74 enacting such annexation ordinance, the city, town or village shall cause three
75 certified copies of the same to be filed with the clerk of the county **and county**
76 **assessor** wherein the city, town or village is located, and one certified copy to be
77 filed with the election authority, if different from the clerk of the county which
78 has jurisdiction over the area being annexed, whereupon the annexation shall be
79 complete and final and thereafter all courts of this state shall take judicial notice
80 of the limits of that city, town or village as so extended.

82.875. 1. The governing body of any home rule city with more
2 **than one hundred thirteen thousand two hundred but fewer than one**
3 **hundred thirteen thousand three hundred inhabitants may impose, by**
4 **order or ordinance, a sales tax on all retail sales made within the city**

5 which are subject to sales tax under chapter 144, RSMo. The tax
6 authorized in this section shall not exceed one percent of the gross
7 receipts of such retail sales, may be imposed in increments of one-
8 eighth of one percent, and shall be imposed solely for the purpose of
9 funding police services provided by the police department of the
10 city. The tax authorized in this section shall be in addition to all other
11 sales taxes imposed by law, and shall be stated separately from all
12 other charges and taxes.

13 2. No such order or ordinance adopted under this section shall
14 become effective unless the governing body of the city submits to the
15 voters residing within the city at a state general, primary, or special
16 election a proposal to authorize the governing body of the city to
17 impose a tax under this section. If a majority of the votes cast on the
18 question by the qualified voters voting thereon are in favor of the
19 question, then the tax shall become effective on the first day of the
20 second calendar quarter after the director of revenue receives
21 notification of adoption of the local sales tax. If a majority of the votes
22 cast on the question by the qualified voters voting thereon are opposed
23 to the question, then the tax shall not become effective unless and until
24 the question is resubmitted under this section to the qualified voters
25 and such question is approved by a majority of the qualified voters
26 voting on the question.

27 3. All revenue collected under this section by the director of the
28 department of revenue on behalf of any city, except for one percent for
29 the cost of collection which shall be deposited in the state's general
30 revenue fund, shall be deposited in a special trust fund, which is
31 hereby created and shall be known as the "City Police Services Sales
32 Tax Fund", and shall be used solely for the designated
33 purposes. Moneys in the fund shall not be deemed to be state funds,
34 and shall not be commingled with any funds of the state. The director
35 may make refunds from the amounts in the trust fund and credited to
36 the city for erroneous payments and overpayments made, and may
37 redeem dishonored checks and drafts deposited to the credit of such
38 city. Any funds in the special trust fund which are not needed for
39 current expenditures shall be invested in the same manner as other
40 funds are invested. Any interest and moneys earned on such
41 investments shall be credited to the fund.

42 4. The governing body of any city that has adopted the sales tax
43 authorized in this section may submit the question of repeal of the tax
44 to the voters on any date available for elections for the city. If a
45 majority of the votes cast on the question by the qualified voters voting
46 thereon are in favor of the repeal, that repeal shall become effective on
47 December thirty-first of the calendar year in which such repeal was
48 approved. If a majority of the votes cast on the question by the
49 qualified voters voting thereon are opposed to the repeal, then the sales
50 tax authorized in this section shall remain effective until the question
51 is resubmitted under this section to the qualified voters and the repeal
52 is approved by a majority of the qualified voters voting on the question.

53 5. Whenever the governing body of any city that has adopted the
54 sales tax authorized in this section receives a petition, signed by a
55 number of registered voters of the city equal to at least two percent of
56 the number of registered voters of the city voting in the last
57 gubernatorial election, calling for an election to repeal the sales tax
58 imposed under this section, the governing body shall submit to the
59 voters of the city a proposal to repeal the tax. If a majority of the votes
60 cast on the question by the qualified voters voting thereon are in favor
61 of the repeal, the repeal shall become effective on December thirty-first
62 of the calendar year in which such repeal was approved. If a majority
63 of the votes cast on the question by the qualified voters voting thereon
64 are opposed to the repeal, then the sales tax authorized in this section
65 shall remain effective until the question is resubmitted under this
66 section to the qualified voters and the repeal is approved by a majority
67 of the qualified voters voting on the question.

68 6. If the tax is repealed or terminated by any means, all funds
69 remaining in the special trust fund shall continue to be used solely for
70 the designated purposes, and the city shall notify the director of the
71 department of revenue of the action at least ninety days before the
72 effective date of the repeal and the director may order retention in the
73 trust fund, for a period of one year, of two percent of the amount
74 collected after receipt of such notice to cover possible refunds or
75 overpayment of the tax and to redeem dishonored checks and drafts
76 deposited to the credit of such accounts. After one year has elapsed
77 after the effective date of abolition of the tax in such city, the director
78 shall remit the balance in the account to the city and close the account

79 **of that city. The director shall notify each city of each instance of any**
80 **amount refunded or any check redeemed from receipts due the city.**

135.030. 1. As used in this section:

2 (1) The term "maximum upper limit" shall, [in the calendar year 1989, be
3 the sum of thirteen thousand five hundred dollars. For each calendar year
4 through December 31, 1992, the maximum upper limit shall be increased by five
5 hundred dollars per year. For calendar years after December 31, 1992, and prior
6 to calendar year 1998, the maximum upper limit shall be the sum used on
7 December 31, 1992.] for each calendar year after December 31, 1997, [the
8 maximum upper limit shall] **but before calendar year 2008**, be the sum of
9 twenty-five thousand dollars. **For the calendar year beginning on January**
10 **1, 2008, the maximum upper limit shall be the sum of twenty-seven**
11 **thousand five hundred dollars;**

12 (2) The term "minimum base" shall, [in the calendar year 1989, be the
13 sum of five thousand dollars. For each succeeding calendar year through
14 December 31, 1992, the minimum base shall be increased, in one hundred-dollar
15 increments, by the same percentage as the increase in the general price level as
16 measured by the Consumer Price Index for All Urban Consumers for the United
17 States, or its successor index, as defined and officially recorded by the United
18 States Department of Labor, or its successor agency, or five percent, whichever
19 is greater. The increase in the index shall be that as first published by the
20 Department of Labor for the calendar year immediately preceding the year in
21 which the minimum base is calculated. For calendar years after December 31,
22 1992, and prior to calendar year 1998, the minimum base shall be the sum used
23 on December 31, 1992.] for each calendar year after December 31, 1997, [the
24 minimum base shall] **but before calendar year 2008**, be the sum of thirteen
25 thousand dollars. **For the calendar year beginning January 1, 2008, the**
26 **minimum base shall be the sum of fourteen thousand three hundred**
27 **dollars.**

28 2. [When calculating the minimum base for purposes of this section,
29 whenever the increase in the Consumer Price Index used in the calculation would
30 result in a figure which is greater than one one-hundred-dollar increment but less
31 than another one-hundred-dollar increment, the director of revenue shall always
32 round that figure off to the next higher one-hundred-dollar increment when
33 determining the table of credits under this section.

34 3.] If the income on a return is equal to or less than the maximum upper
35 limit for the calendar year for which the return is filed, the property tax credit

36 shall be determined from a table of credits based upon the amount by which the
 37 total property tax described in section 135.025 exceeds the percent of income in
 38 the following list:

39	If the income on the return is:	The percent is:
40	Not over the minimum base	0 percent with credit not to
41		exceed actual property tax
42		or rent equivalent paid up
43		to \$750
44	Over the minimum base but	1/16 percent accumulative
45	not over the maximum upper	per \$300 from 0 percent
46	limit	to 4 percent.

47 The director of revenue shall prescribe a table based upon the preceding
 48 sentences. The property tax shall be in increments of twenty-five dollars and the
 49 income in increments of three hundred dollars. The credit shall be the amount
 50 rounded to the nearest whole dollar computed on the basis of the property tax
 51 and income at the midpoints of each increment. As used in this subsection, the
 52 term "accumulative" means an increase by continuous or repeated application of
 53 the percent to the income increment at each three hundred dollar level.

54 [4.] 3. Notwithstanding [the provision of] subsection 4 of section 32.057,
 55 RSMo, the department of revenue or any duly authorized employee or agent shall
 56 determine whether any taxpayer filing a report or return with the department of
 57 revenue who has not applied for the credit allowed pursuant to section 135.020
 58 may qualify for the credit, and shall notify any qualified claimant of [his or her]
 59 the claimant's potential eligibility, where the department determines such
 60 potential eligibility exists.

135.090. 1. As used in this section, the following terms mean:

2 (1) "Homestead", the dwelling in Missouri owned by the surviving
 3 spouse and not exceeding five acres of land surrounding it as is
 4 reasonably necessary for use of the dwelling as a home. As used in this
 5 section, "homestead" shall not include any dwelling which is occupied
 6 by more than two families;

7 (2) "Public safety officer", any firefighter, police officer, capitol
 8 police officer, parole officer, probation officer, correctional employee,
 9 water patrol officer, park ranger, conservation officer, commercial
 10 motor enforcement officer, emergency medical technician, first
 11 responder, or highway patrolman employed by the state of Missouri or
 12 a political subdivision thereof who is killed in the line of duty, unless

13 the death was the result of the officer's own misconduct or abuse of
14 alcohol or drugs;

15 (3) "Surviving spouse", a spouse, who has not remarried, of a
16 public safety officer.

17 2. For all tax years beginning on or after January 1, 2008, a
18 surviving spouse shall be allowed a credit against the tax otherwise due
19 under chapter 143, RSMo, excluding withholding tax imposed by
20 sections 143.191 to 143.265, RSMo, in an amount equal to the total
21 amount of the property taxes on the surviving spouse's homestead paid
22 during the tax year for which the credit is claimed. If the amount
23 allowable as a credit exceeds the income tax reduced by other credits,
24 then the excess shall be considered an overpayment of the income tax.

25 3. The department of revenue shall promulgate rules to
26 implement the provisions of this section.

27 4. Any rule or portion of a rule, as that term is defined in section
28 536.010, RSMo, that is created under the authority delegated in this
29 section shall become effective only if it complies with and is subject to
30 all of the provisions of chapter 536, RSMo, and, if applicable, section
31 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable
32 and if any of the powers vested with the general assembly pursuant to
33 chapter 536, RSMo, to review, to delay the effective date, or to
34 disapprove and annul a rule are subsequently held unconstitutional,
35 then the grant of rulemaking authority and any rule proposed or
36 adopted after August 28, 2007, shall be invalid and void.

37 5. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:

38 (1) The provisions of the new program authorized under this
39 section shall automatically sunset six years after the effective date of
40 this section unless reauthorized by an act of the general assembly; and

41 (2) If such program is reauthorized, the program authorized
42 under this section shall automatically sunset twelve years after the
43 effective date of the reauthorization of this section; and

44 (3) This section shall terminate on September first of the
45 calendar year immediately following the calendar year in which the
46 program authorized under this section is sunset.

137.092. 1. As used in this section, the following terms mean:

2 (1) "Personal property", any house trailer, manufactured home,
3 boat, vessel, floating home, floating structure, airplane, or aircraft;

4 **(2) "Rental or leasing facility", any manufactured home park,**
 5 **manufactured home storage facility, marina or comparable facility**
 6 **providing dockage or storage space, or any hangar or similar aircraft**
 7 **storage facility.**

8 **2. For all calendar years beginning on or after January 1, 2008,**
 9 **every owner of a rental or leasing facility shall, by January thirtieth of**
 10 **each year, furnish the assessor of the county in which the rental or**
 11 **leasing facility is located a list of the personal property located at the**
 12 **rental or leasing facility on January first of each year. The list shall**
 13 **include:**

- 14 **(1) The name of the owner of the personal property;**
- 15 **(2) The owner's address and county of residency, if known;**
- 16 **(3) A description of the personal property located at the facility**
 17 **if the owner of the rental or leasing facility knows of or has been made**
 18 **aware of the nature of such personal property.**

19 **3. If the owner of a rental or leasing facility fails to submit the**
 20 **list by January thirtieth of each year, or fails to include all the**
 21 **information required by this section on the list, the valuation of the**
 22 **personal property that is not listed as required by this section and that**
 23 **is located at the rental or leasing facility shall be assessed to the owner**
 24 **of the rental or leasing facility.**

25 **4. The assessor of the county in which the rental or leasing**
 26 **facility is located shall also collect a penalty as additional tax on the**
 27 **assessed valuation of such personal property that is not listed as**
 28 **required by this section. The penalty shall be collected as follows:**

29 Assessed valuation	Penalty
30 \$0 to \$1,000	\$10.00
31 \$1,001 to \$2,000	\$20.00
32 \$2,001 to \$3,000	\$30.00
33 \$3,001 to \$4,000	\$40.00
34 \$4,001 to \$5,000	\$50.00
35 \$5,001 to \$6,000	\$60.00
36 \$6,001 to \$7,000	\$70.00
37 \$7,001 to \$8,000	\$80.00
38 \$8,001 to \$9,000	\$90.00
39 \$9,001 and above	\$100.00

40 **5. The funds derived from the penalty collected under this**

41 section shall be disbursed proportionately to any taxing entity
42 authorized to levy a tax on such personal property. No rental or
43 leasing facility owner penalized under this section shall be subject to
44 any penalty authorized in section 137.280 or 137.345 for the same
45 personal property in the same tax year.

142.817. Motor fuel sold to be used to operate public mass
2 transportation service by a city transit authority, a city utilities board,
3 or an interstate transportation authority, as such terms are defined in
4 section 94.600, RSMo, a city, or an agency receiving funding from either
5 the Federal Transit Administration's urban or nonurban formula
6 transit programs is exempt from the fuel tax imposed by this
7 chapter. The department shall promulgate rules to implement the
8 provisions of this section. Any rule or portion of a rule, as that term is
9 defined in section 536.010, RSMo, that is created under the authority
10 delegated in this section shall become effective only if it complies with
11 and is subject to all of the provisions of chapter 536, RSMo, and, if
12 applicable, section 536.028, RSMo. This section and chapter 536, RSMo,
13 are nonseverable and if any of the powers vested with the general
14 assembly pursuant to chapter 536, RSMo, to review, to delay the
15 effective date, or to disapprove and annul a rule are subsequently held
16 unconstitutional, then the grant of rulemaking authority and any rule
17 proposed or adopted after August 28, 2007, shall be invalid and void.

144.030. 1. There is hereby specifically exempted from the provisions of
2 sections 144.010 to 144.525 and from the computation of the tax levied, assessed
3 or payable pursuant to sections 144.010 to 144.525 such retail sales as may be
4 made in commerce between this state and any other state of the United States,
5 or between this state and any foreign country, and any retail sale which the state
6 of Missouri is prohibited from taxing pursuant to the Constitution or laws of the
7 United States of America, and such retail sales of tangible personal property
8 which the general assembly of the state of Missouri is prohibited from taxing or
9 further taxing by the constitution of this state.

10 2. There are also specifically exempted from the provisions of the local
11 sales tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and
12 sections 144.010 to 144.525 and 144.600 to 144.761 and from the computation of
13 the tax levied, assessed or payable pursuant to the local sales tax law as defined
14 in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525
15 and 144.600 to 144.745:

16 (1) Motor fuel or special fuel subject to an excise tax of this state, unless
17 all or part of such excise tax is refunded pursuant to section 142.824, RSMo; or
18 upon the sale at retail of fuel to be consumed in manufacturing or creating gas,
19 power, steam, electrical current or in furnishing water to be sold ultimately at
20 retail; or feed for livestock or poultry; or grain to be converted into foodstuffs
21 which are to be sold ultimately in processed form at retail; or seed, limestone or
22 fertilizer which is to be used for seeding, liming or fertilizing crops which when
23 harvested will be sold at retail or will be fed to livestock or poultry to be sold
24 ultimately in processed form at retail; economic poisons registered pursuant to
25 the provisions of the Missouri pesticide registration law (sections 281.220 to
26 281.310, RSMo) which are to be used in connection with the growth or production
27 of crops, fruit trees or orchards applied before, during, or after planting, the crop
28 of which when harvested will be sold at retail or will be converted into foodstuffs
29 which are to be sold ultimately in processed form at retail;

30 (2) Materials, manufactured goods, machinery and parts which when used
31 in manufacturing, processing, compounding, mining, producing or fabricating
32 become a component part or ingredient of the new personal property resulting
33 from such manufacturing, processing, compounding, mining, producing or
34 fabricating and which new personal property is intended to be sold ultimately for
35 final use or consumption; and materials, including without limitation, gases and
36 manufactured goods, including without limitation, slagging materials and
37 firebrick, which are ultimately consumed in the manufacturing process by
38 blending, reacting or interacting with or by becoming, in whole or in part,
39 component parts or ingredients of steel products intended to be sold ultimately
40 for final use or consumption;

41 (3) Materials, replacement parts and equipment purchased for use directly
42 upon, and for the repair and maintenance or manufacture of, motor vehicles,
43 watercraft, railroad rolling stock or aircraft engaged as common carriers of
44 persons or property;

45 (4) Replacement machinery, equipment, and parts and the materials and
46 supplies solely required for the installation or construction of such replacement
47 machinery, equipment, and parts, used directly in manufacturing, mining,
48 fabricating or producing a product which is intended to be sold ultimately for
49 final use or consumption; and machinery and equipment, and the materials and
50 supplies required solely for the operation, installation or construction of such
51 machinery and equipment, purchased and used to establish new, or to replace or
52 expand existing, material recovery processing plants in this state. For the

53 purposes of this subdivision, a "material recovery processing plant" means a
54 facility that has as its primary purpose the recovery of materials into a useable
55 product or a different form which is used in producing a new product and shall
56 include a facility or equipment which are used exclusively for the collection of
57 recovered materials for delivery to a material recovery processing plant but shall
58 not include motor vehicles used on highways. For purposes of this section, the
59 terms "motor vehicle" and "highway" shall have the same meaning pursuant to
60 section 301.010, RSMo. Material recovery is not the reuse of materials within a
61 manufacturing process or the use of a product previously recovered. The material
62 recovery processing plant shall qualify under the provisions of this section
63 regardless of ownership of the material being recovered;

64 (5) Machinery and equipment, and parts and the materials and supplies
65 solely required for the installation or construction of such machinery and
66 equipment, purchased and used to establish new or to expand existing
67 manufacturing, mining or fabricating plants in the state if such machinery and
68 equipment is used directly in manufacturing, mining or fabricating a product
69 which is intended to be sold ultimately for final use or consumption;

70 (6) Tangible personal property which is used exclusively in the
71 manufacturing, processing, modification or assembling of products sold to the
72 United States government or to any agency of the United States government;

73 (7) Animals or poultry used for breeding or feeding purposes;

74 (8) Newsprint, ink, computers, photosensitive paper and film, toner,
75 printing plates and other machinery, equipment, replacement parts and supplies
76 used in producing newspapers published for dissemination of news to the general
77 public;

78 (9) The rentals of films, records or any type of sound or picture
79 transcriptions for public commercial display;

80 (10) Pumping machinery and equipment used to propel products delivered
81 by pipelines engaged as common carriers;

82 (11) Railroad rolling stock for use in transporting persons or property in
83 interstate commerce and motor vehicles licensed for a gross weight of twenty-four
84 thousand pounds or more or trailers used by common carriers, as defined in
85 section 390.020, RSMo, [solely] in the transportation of persons or property [in
86 interstate commerce];

87 (12) Electrical energy used in the actual primary manufacture, processing,
88 compounding, mining or producing of a product, or electrical energy used in the
89 actual secondary processing or fabricating of the product, or a material recovery

90 processing plant as defined in subdivision (4) of this subsection, in facilities
91 owned or leased by the taxpayer, if the total cost of electrical energy so used
92 exceeds ten percent of the total cost of production, either primary or secondary,
93 exclusive of the cost of electrical energy so used or if the raw materials used in
94 such processing contain at least twenty-five percent recovered materials as
95 defined in section 260.200, RSMo. For purposes of this subdivision, "processing"
96 means any mode of treatment, act or series of acts performed upon materials to
97 transform and reduce them to a different state or thing, including treatment
98 necessary to maintain or preserve such processing by the producer at the
99 production facility;

100 (13) Anodes which are used or consumed in manufacturing, processing,
101 compounding, mining, producing or fabricating and which have a useful life of
102 less than one year;

103 (14) Machinery, equipment, appliances and devices purchased or leased
104 and used solely for the purpose of preventing, abating or monitoring air pollution,
105 and materials and supplies solely required for the installation, construction or
106 reconstruction of such machinery, equipment, appliances and devices, and so
107 certified as such by the director of the department of natural resources, except
108 that any action by the director pursuant to this subdivision may be appealed to
109 the air conservation commission which may uphold or reverse such action;

110 (15) Machinery, equipment, appliances and devices purchased or leased
111 and used solely for the purpose of preventing, abating or monitoring water
112 pollution, and materials and supplies solely required for the installation,
113 construction or reconstruction of such machinery, equipment, appliances and
114 devices, and so certified as such by the director of the department of natural
115 resources, except that any action by the director pursuant to this subdivision may
116 be appealed to the Missouri clean water commission which may uphold or reverse
117 such action;

118 (16) Tangible personal property purchased by a rural water district;

119 (17) All amounts paid or charged for admission or participation or other
120 fees paid by or other charges to individuals in or for any place of amusement,
121 entertainment or recreation, games or athletic events, including museums, fairs,
122 zoos and planetariums, owned or operated by a municipality or other political
123 subdivision where all the proceeds derived therefrom benefit the municipality or
124 other political subdivision and do not inure to any private person, firm, or
125 corporation;

126 (18) All sales of insulin and prosthetic or orthopedic devices as defined on

127 January 1, 1980, by the federal Medicare program pursuant to Title XVIII of the
128 Social Security Act of 1965, including the items specified in Section 1862(a)(12)
129 of that act, and also specifically including hearing aids and hearing aid supplies
130 and all sales of drugs which may be legally dispensed by a licensed pharmacist
131 only upon a lawful prescription of a practitioner licensed to administer those
132 items, including samples and materials used to manufacture samples which may
133 be dispensed by a practitioner authorized to dispense such samples and all sales
134 of medical oxygen, home respiratory equipment and accessories, hospital beds and
135 accessories and ambulatory aids, all sales of manual and powered wheelchairs,
136 stairway lifts, Braille writers, electronic Braille equipment and, if purchased by
137 or on behalf of a person with one or more physical or mental disabilities to enable
138 them to function more independently, all sales of scooters, reading machines,
139 electronic print enlargers and magnifiers, electronic alternative and augmentative
140 communication devices, and items used solely to modify motor vehicles to permit
141 the use of such motor vehicles by individuals with disabilities or sales of
142 over-the-counter or nonprescription drugs to individuals with disabilities;

143 (19) All sales made by or to religious and charitable organizations and
144 institutions in their religious, charitable or educational functions and activities
145 and all sales made by or to all elementary and secondary schools operated at
146 public expense in their educational functions and activities;

147 (20) All sales of aircraft to common carriers for storage or for use in
148 interstate commerce and all sales made by or to not-for-profit civic, social, service
149 or fraternal organizations, including fraternal organizations which have been
150 declared tax-exempt organizations pursuant to Section 501(c)(8) or (10) of the
151 1986 Internal Revenue Code, as amended, in their civic or charitable functions
152 and activities and all sales made to eleemosynary and penal institutions and
153 industries of the state, and all sales made to any private not-for-profit institution
154 of higher education not otherwise excluded pursuant to subdivision (19) of this
155 subsection or any institution of higher education supported by public funds, and
156 all sales made to a state relief agency in the exercise of relief functions and
157 activities;

158 (21) All ticket sales made by benevolent, scientific and educational
159 associations which are formed to foster, encourage, and promote progress and
160 improvement in the science of agriculture and in the raising and breeding of
161 animals, and by nonprofit summer theater organizations if such organizations are
162 exempt from federal tax pursuant to the provisions of the Internal Revenue Code
163 and all admission charges and entry fees to the Missouri state fair or any fair

164 conducted by a county agricultural and mechanical society organized and
165 operated pursuant to sections 262.290 to 262.530, RSMo;

166 (22) All sales made to any private not-for-profit elementary or secondary
167 school, all sales of feed additives, medications or vaccines administered to
168 livestock or poultry in the production of food or fiber, all sales of pesticides used
169 in the production of crops, livestock or poultry for food or fiber, all sales of
170 bedding used in the production of livestock or poultry for food or fiber, all sales
171 of propane or natural gas, electricity or diesel fuel used exclusively for drying
172 agricultural crops, natural gas used in the primary manufacture or processing of
173 fuel ethanol as defined in section 142.028, RSMo, natural gas, propane, and
174 electricity used by an eligible new generation cooperative or an eligible new
175 generation processing entity as defined in section 348.432, RSMo, and all sales
176 of farm machinery and equipment, other than airplanes, motor vehicles and
177 trailers. As used in this subdivision, the term "feed additives" means tangible
178 personal property which, when mixed with feed for livestock or poultry, is to be
179 used in the feeding of livestock or poultry. As used in this subdivision, the term
180 "pesticides" includes adjuvants such as crop oils, surfactants, wetting agents and
181 other assorted pesticide carriers used to improve or enhance the effect of a
182 pesticide and the foam used to mark the application of pesticides and herbicides
183 for the production of crops, livestock or poultry. As used in this subdivision, the
184 term "farm machinery and equipment" means new or used farm tractors and such
185 other new or used farm machinery and equipment and repair or replacement
186 parts thereon, and supplies and lubricants used exclusively, solely, and directly
187 for producing crops, raising and feeding livestock, fish, poultry, pheasants,
188 chukar, quail, or for producing milk for ultimate sale at retail, including field
189 drain tile, and one-half of each purchaser's purchase of diesel fuel therefor which
190 is:

191 (a) Used exclusively for agricultural purposes;

192 (b) Used on land owned or leased for the purpose of producing farm
193 products; and

194 (c) Used directly in producing farm products to be sold ultimately in
195 processed form or otherwise at retail or in producing farm products to be fed to
196 livestock or poultry to be sold ultimately in processed form at retail;

197 (23) Except as otherwise provided in section 144.032, all sales of metered
198 water service, electricity, electrical current, natural, artificial or propane gas,
199 wood, coal or home heating oil for domestic use and in any city not within a
200 county, all sales of metered or unmetered water service for domestic use;

201 (a) "Domestic use" means that portion of metered water service,
202 electricity, electrical current, natural, artificial or propane gas, wood, coal or
203 home heating oil, and in any city not within a county, metered or unmetered
204 water service, which an individual occupant of a residential premises uses for
205 nonbusiness, noncommercial or nonindustrial purposes. Utility service through
206 a single or master meter for residential apartments or condominiums, including
207 service for common areas and facilities and vacant units, shall be deemed to be
208 for domestic use. Each seller shall establish and maintain a system whereby
209 individual purchases are determined as exempt or nonexempt;

210 (b) Regulated utility sellers shall determine whether individual purchases
211 are exempt or nonexempt based upon the seller's utility service rate
212 classifications as contained in tariffs on file with and approved by the Missouri
213 public service commission. Sales and purchases made pursuant to the rate
214 classification "residential" and sales to and purchases made by or on behalf of the
215 occupants of residential apartments or condominiums through a single or master
216 meter, including service for common areas and facilities and vacant units, shall
217 be considered as sales made for domestic use and such sales shall be exempt from
218 sales tax. Sellers shall charge sales tax upon the entire amount of purchases
219 classified as nondomestic use. The seller's utility service rate classification and
220 the provision of service thereunder shall be conclusive as to whether or not the
221 utility must charge sales tax;

222 (c) Each person making domestic use purchases of services or property
223 and who uses any portion of the services or property so purchased for a
224 nondomestic use shall, by the fifteenth day of the fourth month following the year
225 of purchase, and without assessment, notice or demand, file a return and pay
226 sales tax on that portion of nondomestic purchases. Each person making
227 nondomestic purchases of services or property and who uses any portion of the
228 services or property so purchased for domestic use, and each person making
229 domestic purchases on behalf of occupants of residential apartments or
230 condominiums through a single or master meter, including service for common
231 areas and facilities and vacant units, under a nonresidential utility service rate
232 classification may, between the first day of the first month and the fifteenth day
233 of the fourth month following the year of purchase, apply for credit or refund to
234 the director of revenue and the director shall give credit or make refund for taxes
235 paid on the domestic use portion of the purchase. The person making such
236 purchases on behalf of occupants of residential apartments or condominiums shall
237 have standing to apply to the director of revenue for such credit or refund;

238 (24) All sales of handicraft items made by the seller or the seller's spouse
239 if the seller or the seller's spouse is at least sixty-five years of age, and if the total
240 gross proceeds from such sales do not constitute a majority of the annual gross
241 income of the seller;

242 (25) Excise taxes, collected on sales at retail, imposed by Sections 4041,
243 4061, 4071, 4081, 4091, 4161, 4181, 4251, 4261 and 4271 of Title 26, United
244 States Code. The director of revenue shall promulgate rules pursuant to chapter
245 536, RSMo, to eliminate all state and local sales taxes on such excise taxes;

246 (26) Sales of fuel consumed or used in the operation of ships, barges, or
247 waterborne vessels which are used primarily in or for the transportation of
248 property or cargo, or the conveyance of persons for hire, on navigable rivers
249 bordering on or located in part in this state, if such fuel is delivered by the seller
250 to the purchaser's barge, ship, or waterborne vessel while it is afloat upon such
251 river;

252 (27) All sales made to an interstate compact agency created pursuant to
253 sections 70.370 to 70.441, RSMo, or sections 238.010 to 238.100, RSMo, in the
254 exercise of the functions and activities of such agency as provided pursuant to the
255 compact;

256 (28) Computers, computer software and computer security systems
257 purchased for use by architectural or engineering firms headquartered in this
258 state. For the purposes of this subdivision, "headquartered in this state" means
259 the office for the administrative management of at least four integrated facilities
260 operated by the taxpayer is located in the state of Missouri;

261 (29) All livestock sales when either the seller is engaged in the growing,
262 producing or feeding of such livestock, or the seller is engaged in the business of
263 buying and selling, bartering or leasing of such livestock;

264 (30) All sales of barges which are to be used primarily in the
265 transportation of property or cargo on interstate waterways;

266 (31) Electrical energy or gas, whether natural, artificial or propane, water,
267 or other utilities which are ultimately consumed in connection with the
268 manufacturing of cellular glass products or in any material recovery processing
269 plant as defined in subdivision (4) of subsection 2 of this section;

270 (32) Notwithstanding other provisions of law to the contrary, all sales of
271 pesticides or herbicides used in the production of crops, aquaculture, livestock or
272 poultry;

273 (33) Tangible personal property **and utilities** purchased for use or
274 consumption directly or exclusively in the research and development of

275 **agricultural/biotechnology and plant genomics products and** prescription
276 pharmaceuticals consumed by humans or animals;

277 (34) All sales of grain bins for storage of grain for resale;

278 (35) All sales of feed which are developed for and used in the feeding of
279 pets owned by a commercial breeder when such sales are made to a commercial
280 breeder, as defined in section 273.325, RSMo, and licensed pursuant to sections
281 273.325 to 273.357, RSMo;

282 (36) All purchases by a contractor on behalf of an entity located in another
283 state, provided that the entity is authorized to issue a certificate of exemption for
284 purchases to a contractor under the provisions of that state's laws. For purposes
285 of this subdivision, the term "certificate of exemption" shall mean any document
286 evidencing that the entity is exempt from sales and use taxes on purchases
287 pursuant to the laws of the state in which the entity is located. Any contractor
288 making purchases on behalf of such entity shall maintain a copy of the entity's
289 exemption certificate as evidence of the exemption. If the exemption certificate
290 issued by the exempt entity to the contractor is later determined by the director
291 of revenue to be invalid for any reason and the contractor has accepted the
292 certificate in good faith, neither the contractor or the exempt entity shall be liable
293 for the payment of any taxes, interest and penalty due as the result of use of the
294 invalid exemption certificate. Materials shall be exempt from all state and local
295 sales and use taxes when purchased by a contractor for the purpose of fabricating
296 tangible personal property which is used in fulfilling a contract for the purpose
297 of constructing, repairing or remodeling facilities for the following:

298 (a) An exempt entity located in this state, if the entity is one of those
299 entities able to issue project exemption certificates in accordance with the
300 provisions of section 144.062; or

301 (b) An exempt entity located outside the state if the exempt entity is
302 authorized to issue an exemption certificate to contractors in accordance with the
303 provisions of that state's law and the applicable provisions of this section;

304 (37) [Tangible personal property purchased for use or consumption
305 directly or exclusively in research or experimentation activities performed by life
306 science companies and so certified as such by the director of the department of
307 economic development or the director's designees; except that, the total amount
308 of exemptions certified pursuant to this section shall not exceed one million three
309 hundred thousand dollars in state and local taxes per fiscal year. For purposes
310 of this subdivision, the term "life science companies" means companies whose
311 primary research activities are in agriculture, pharmaceuticals, biomedical or food

312 ingredients, and whose North American Industry Classification System (NAICS)
313 Codes fall under industry 541710 (biotech research or development laboratories),
314 621511 (medical laboratories) or 541940 (veterinary services). The exemption
315 provided by this subdivision shall expire on June 30, 2003;

316 (38)] All sales or other transfers of tangible personal property to a lessor
317 who leases the property under a lease of one year or longer executed or in effect
318 at the time of the sale or other transfer to an interstate compact agency created
319 pursuant to sections 70.370 to 70.441, RSMo, or sections 238.010 to 238.100,
320 RSMo; and

321 [(39)] (38) Sales of tickets to any collegiate athletic championship event
322 that is held in a facility owned or operated by a governmental authority or
323 commission, a quasi-governmental agency, a state university or college or by the
324 state or any political subdivision thereof, including a municipality, and that is
325 played on a neutral site and may reasonably be played at a site located outside
326 the state of Missouri. For purposes of this subdivision, "neutral site" means any
327 site that is not located on the campus of a conference member institution
328 participating in the event.

144.054. 1. As used in this section, the following terms mean:

2 (1) "Processing", any mode of treatment, act, or series of acts
3 performed upon materials to transform or reduce them to a different
4 state or thing, including treatment necessary to maintain or preserve
5 such processing by the producer at the production facility;

6 (2) "Recovered materials", those materials which have been
7 diverted or removed from the solid waste stream for sale, use, reuse, or
8 recycling, whether or not they require subsequent separation and
9 processing.

10 2. In addition to all other exemptions granted under this chapter,
11 there is hereby specifically exempted from the provisions of sections
12 144.010 to 144.525 and 144.600 to 144.761, and from the computation of
13 the tax levied, assessed, or payable under sections 144.010 to 144.525
14 and 144.600 to 144.761, electrical energy and gas, whether natural,
15 artificial, or propane, water, coal, and energy sources, chemicals,
16 machinery, equipment, and materials used or consumed in the
17 manufacturing, processing, compounding, mining, or producing of any
18 product, or used or consumed in the processing of recovered materials,
19 or used in research and development related to manufacturing,
20 processing, compounding, mining, or producing any product. The

21 exemptions granted in this subsection shall not apply to local sales
22 taxes as defined in section 32.085, RSMo, and the provisions of this
23 subsection shall be in addition to any state and local sales tax
24 exemption provided in section 144.030.

25 3. In addition to all other exemptions granted under this chapter,
26 there is hereby specifically exempted from the provisions of sections
27 144.010 to 144.525 and 144.600 to 144.761, and section 238.235, RSMo,
28 and the local sales tax law as defined in section 32.085, RSMo, and from
29 the computation of the tax levied, assessed, or payable under sections
30 144.010 to 144.525 and 144.600 to 144.761, and section 238.235, RSMo,
31 and the local sales tax law as defined in section 32.085, RSMo, all
32 utilities, machinery, and equipment used or consumed directly in
33 television or radio broadcasting and all sales and purchases of tangible
34 personal property, utilities, services, or any other transaction that
35 would otherwise be subject to the state or local sales or use tax when
36 such sales are made to or purchases are made by a contractor for use
37 in fulfillment of any obligation under a defense contract with the
38 United States government, and all sales and leases of tangible personal
39 property by any county, city, incorporated town, or village, provided
40 such sale or lease is authorized under chapter 100, RSMo, and such
41 transaction is certified for sales tax exemption by the department of
42 economic development, and tangible personal property used for
43 railroad infrastructure brought into this state for processing,
44 fabrication, or other modification for use outside the state in the
45 regular course of business.

144.083. 1. The director of revenue shall require all persons who are
2 responsible for the collection of taxes under the provisions of section 144.080 to
3 procure a retail sales license at no cost to the licensee which shall be prominently
4 displayed at [his] the licensee's place of business, and the license is valid until
5 revoked by the director or surrendered by the person to whom issued when sales
6 are discontinued. The director shall issue the retail sales license within ten
7 working days following the receipt of a properly completed application. Any
8 person applying for a retail sales license or reinstatement of a revoked sales tax
9 license who owes any tax under sections 144.010 to 144.510 or sections 143.191
10 to 143.261, RSMo, must pay the amount due plus interest and penalties before
11 the department may issue the applicant a license or reinstate the revoked license.
12 All persons beginning business subsequent to August 13, 1986, and who are

13 required to collect the sales tax shall secure a retail sales license prior to making
14 sales at retail. Such license may, after ten days' notice, be revoked by the
15 director of revenue only in the event the licensee shall be in default for a period
16 of sixty days in the payment of any taxes levied under section 144.020 or sections
17 143.191 to 143.261, RSMo. **Notwithstanding the provisions of section**
18 **32.057, RSMo, in the event of revocation, the director of revenue may**
19 **publish the status of the business account including the date of**
20 **revocation in a manner as determined by the director.**

21 2. The possession of a retail sales license **and a statement from the**
22 **department of revenue that the licensee owes no tax due under sections**
23 **144.010 to 144.510 or sections 143.191 to 143.261, RSMo,** shall be a
24 prerequisite to the issuance or renewal of any city or county occupation license
25 or any state license which is required for conducting any business where goods
26 are sold at retail. **The date of issuance on the statement that the licensee**
27 **owes no tax due shall be no more than ninety days before the date of**
28 **submission for application or renewal of the local license.** The revocation
29 of a retailer's license by the director shall render the occupational license or the
30 state license null and void.

31 3. No person responsible for the collection of taxes under section 144.080
32 shall make sales at retail unless such person is the holder of a valid retail sales
33 license. After all appeals have been exhausted, the director of revenue may notify
34 the county or city law enforcement agency representing the area in which the
35 former licensee's business is located that the retail sales license of such person
36 has been revoked, and that any county or city occupation license of such person
37 is also revoked. The county or city may enforce the provisions of this section, and
38 may prohibit further sales at retail by such person.

39 4. **In addition to the provisions of subsection 2 of this section,**
40 **beginning January 1, 2009, the possession of a statement from the**
41 **department of revenue stating no tax is due under sections 143.191 to**
42 **143.265, RSMo, or sections 144.010 to 144.510, shall also be a**
43 **prerequisite to the issuance or renewal of any city or county**
44 **occupation license or any state license required for conducting any**
45 **business where goods are sold at retail. The statement of no tax due**
46 **shall be dated no longer than ninety days before the date of submission**
47 **for application or renewal of the city or county license.**

48 5. **Notwithstanding any law or rule to the contrary, sales tax**
49 **shall only apply to the sale price paid by the final purchaser and not**

50 **to any off-invoice discounts or other pricing discounts or mechanisms**
51 **negotiated between manufacturers, wholesalers, and retailers.**

144.518. 1. In addition to the exemptions granted pursuant to section
2 144.030, there is hereby specifically exempted from the provisions of sections
3 [66.600 to 66.635, RSMo, sections 67.391 to 67.395, RSMo, sections 67.500 to
4 67.545, RSMo, section 67.547, RSMo, sections 67.550 to 67.594, RSMo, sections
5 67.665 to 67.667, RSMo, sections 67.671 to 67.685, RSMo, sections 67.700 to
6 67.727, RSMo, section 67.729, RSMo, sections 67.730 to 67.739, RSMo, sections
7 67.1000 to 67.1012, RSMo, section 82.850, RSMo, sections 92.325 to 92.340,
8 RSMo, sections 92.400 to 92.421, RSMo, sections 94.500 to 94.570, RSMo, section
9 94.577, RSMo, sections 94.600 to 94.655, RSMo, section 94.660, RSMo, sections
10 94.700 to 94.755, RSMo, sections 94.800 to 94.825, RSMo, section 94.830, RSMo,
11 sections 94.850 to 94.857, RSMo, sections 94.870 to 94.881, RSMo, section 94.890,
12 RSMo, sections] 144.010 to 144.525, [and] sections 144.600 to 144.761, sections
13 190.335 to 190.337, RSMo, [sections] **section 238.235 [and], RSMo, section**
14 **238.236, RSMo, section 238.410, RSMo, section 321.242, RSMo, section 573.505,**
15 **RSMo, [and] section 644.032, RSMo, and any local sales tax law as defined**
16 **in section 32.085, RSMo, and** from the computation of the tax levied, assessed
17 or payable pursuant to sections [66.600 to 66.635, RSMo, sections 67.391 to
18 67.395, RSMo, sections 67.500 to 67.545, RSMo, section 67.547, RSMo, sections
19 67.550 to 67.594, RSMo, sections 67.665 to 67.667, RSMo, sections 67.671 to
20 67.685, RSMo, sections 67.700 to 67.727, RSMo, section 67.729, RSMo, sections
21 67.730 to 67.739, RSMo, sections 67.1000 to 67.1012, RSMo, section 82.850,
22 RSMo, sections 92.325 to 92.340, RSMo, sections 92.400 to 92.421, RSMo, sections
23 94.500 to 94.570, RSMo, section 94.577, RSMo, sections 94.600 to 94.655, RSMo,
24 section 94.660, RSMo, sections 94.700 to 94.755, RSMo, sections 94.800 to 94.825,
25 RSMo, section 94.830, RSMo, sections 94.850 to 94.857, RSMo, sections 94.870 to
26 94.881, RSMo, section 94.890, RSMo, sections] 144.010 to 144.525, sections
27 144.600 to 144.761, sections 190.335 to 190.337, RSMo, [sections] **section**
28 **238.235 [and], RSMo, section 238.236, RSMo, section 238.410, RSMo, section**
29 **321.242, RSMo, section 573.505, RSMo, [and] section 644.032, RSMo, [machines**
30 **or parts for machines used in a commercial, coin-operated amusement and**
31 **vending business] and any local sales tax law as defined in section 32.085,**
32 **RSMo, coin-operated amusement devices and parts for such devices**
33 **purchased prior to September 1, 2007, where sales tax is paid on the gross**
34 **receipts derived from the use of [commercial, coin-operated amusement and**
35 **vending machines] such devices.**

36 2. Beginning September 1, 2007, in addition to any other
37 exemption provided by law, there is hereby specifically exempted from
38 the provisions of sections 144.010 to 144.525, sections 144.600 to 144.761,
39 sections 190.335 to 190.337, RSMo, section 238.235, RSMo, section
40 238.236, RSMo, section 238.410, RSMo, section 321.242, RSMo, section
41 573.505, RSMo, section 644.032, RSMo, and any local sales tax law as
42 defined in section 32.085, RSMo, and from the computation of the tax
43 levied, assessed, or payable pursuant to sections 144.010 to 144.525,
44 sections 144.600 to 144.761, sections 190.335 to 190.337, RSMo, section
45 238.235, RSMo, section 238.236, RSMo, section 238.410, RSMo, section
46 321.242, RSMo, section 573.505, RSMo, section 644.032, RSMo, and any
47 local sales tax law as defined in section 32.085, RSMo, amounts paid for
48 the temporary use of a coin-operated amusement device.

49 3. As used in this section, "coin-operated amusement device"
50 means a device accepting payment or items representing payments to
51 allow one or more users temporary use of the device for entertainment
52 or amusement purposes. Examples of coin-operated amusement devices
53 include, but are not limited to, video games, pinball games, table games
54 such as billiards and air hockey, and redemption games such as the
55 claw and skee ball that may award prizes of tangible personal property.

56 4. In addition to any other exemptions provided by law, there is
57 hereby specifically exempted from the provisions of sections 144.010 to
58 144.525, sections 144.600 to 144.761, sections 190.335 to 190.337, RSMo,
59 section 238.235, RSMo, section 238.236, RSMo, section 238.410, RSMo,
60 section 321.242, RSMo, section 573.505, RSMo, section 644.032, RSMo,
61 and any local sales tax law as defined in section 32.085, RSMo, and from
62 the computation of the tax levied, assessed, or payable pursuant to
63 sections 144.010 to 144.525, sections 144.600 to 144.761, sections 190.335
64 to 190.337, RSMo, section 238.235, RSMo, section 238.236, RSMo, section
65 238.410, RSMo, section 321.242, RSMo, section 573.505, RSMo, section
66 644.032, RSMo, and any local sales tax law as defined in section 32.085,
67 RSMo, vending machines or parts for vending machines used in a
68 commercial vending business where sales tax is paid on the gross
69 receipts derived from such vending machines.

 163.016. Notwithstanding the provisions of section 163.011, for
2 any school district located in more than one county and whose
3 headquarters are located within a city of the fourth classification with

4 more than two thousand five hundred but fewer than two thousand six
5 hundred inhabitants and located in more than one county, the county
6 signified in the school district number shall be the county in the
7 district with the highest dollar value modifier.

205.563. 1. The governing body of a city of the fourth
2 classification with more than two hundred but fewer than three
3 hundred inhabitants and located in any county of the second
4 classification with more than forty-eight thousand two hundred but
5 fewer than forty-eight thousand three hundred inhabitants may impose,
6 by order or ordinance, an annual real property tax to fund the
7 construction, operation, and maintenance of a community health
8 center. The tax authorized in this section shall not exceed thirty-five
9 cents per year on each one hundred dollars of assessed valuation on all
10 taxable real property within the city. Any city may enter into an
11 agreement or agreements with taxing jurisdictions located at least
12 partially within the incorporated limits of such city to levy the tax
13 authorized under this section upon real property located within the
14 jurisdiction of such district, but outside the incorporated limits of such
15 city, provided that any taxing jurisdiction desiring to levy such tax
16 shall first receive voter approval of such measure in the manner and
17 form contained in this section. The tax authorized in this section shall
18 be in addition to all other property taxes imposed by law, and shall be
19 stated separately from all other charges and taxes.

20 2. No order or ordinance adopted under this section shall become
21 effective unless the governing body of the city submits to the voters
22 residing within such city at a state general, primary, or special election
23 a proposal to authorize the city to impose a tax under this section.

24 3. The question shall be submitted in substantially the following
25 form:

26 "Shall the city of and district (if applicable) be
27 authorized to impose a tax on owners of real property in an amount
28 equal to (insert amount not to exceed thirty-five cents) per one
29 hundred dollars assessed valuation for the purpose of constructing,
30 operating, and maintaining a community health center?

31 YES NO

32 If you are in favor of the question, place an "X" in the box opposite
33 "YES". If you are opposed to the question, place an "X" in the box

34 **opposite "NO".**

35 **If a majority of the votes cast on the question by the qualified voters**
36 **voting thereon are in favor of the question, then the tax shall become**
37 **effective in the tax year immediately following its approval. If a**
38 **majority of the votes cast on the question by the qualified voters voting**
39 **thereon are opposed to the question, then the tax shall not become**
40 **effective unless and until the question is resubmitted under this section**
41 **to the qualified voters and such question is approved by a majority of**
42 **the qualified voters voting on the question.**

43 **4. The tax authorized under this section shall be levied and**
44 **collected in the same manner as other real property taxes are levied**
45 **and collected within the city.**

46 **5. The governing body of any city that has imposed a real**
47 **property tax under this section may submit the question of repeal of**
48 **the tax to the voters on any date available for elections for the city. If**
49 **a majority of the votes cast on the question by the qualified voters**
50 **voting thereon are in favor of repeal, that repeal shall become effective**
51 **on the first day of the tax year immediately following its approval. If**
52 **a majority of the votes cast on the question by the qualified voters**
53 **voting thereon are opposed to the repeal, then the tax shall remain**
54 **effective until the question is resubmitted under this section to the**
55 **qualified voters and the repeal is approved by a majority of the**
56 **qualified voters voting on the question.**

57 **6. Whenever the governing body of any city that has imposed a**
58 **real property tax under this section receives a petition, signed by a**
59 **number of registered voters of the city equal to at least two percent of**
60 **the number of registered voters of the city voting in the last**
61 **gubernatorial election, calling for an election to repeal the tax, the**
62 **governing body shall submit to the voters of such city a proposal to**
63 **repeal the tax. If a majority of the votes cast on the question by the**
64 **qualified voters voting thereon are in favor of the repeal, the repeal**
65 **shall become effective on the first day of the tax year immediately**
66 **following its approval. If a majority of the votes cast on the question**
67 **by the qualified voters voting thereon are opposed to the repeal, then**
68 **the tax shall remain effective until the question is resubmitted under**
69 **this section to the qualified voters and the repeal is approved by a**
70 **majority of the qualified voters voting on the question.**

71 **7. If the real property tax authorized under this section is**
72 **repealed or terminated by any means, all funds collected under the tax**
73 **shall continue to be used solely for the designated purposes.**

208.750. 1. Sections 208.750 to 208.775 shall be known and may be cited
2 as the "Family Development Account Program".

3 2. For purposes of sections 208.750 to 208.775, the following terms mean:

4 (1) "Account holder", a person who is the owner of a family development
5 account;

6 (2) "Community-based organization", any religious or charitable
7 association formed pursuant to chapter 352, RSMo, **or any nonprofit**
8 **corporation formed under chapter 355, RSMo**, that is approved by the
9 director of the department of economic development to implement the family
10 development account program;

11 (3) "Department", the department of economic development;

12 (4) "Director", the director of the department of economic development;

13 (5) "Family development account", a financial instrument established
14 pursuant to section 208.760;

15 (6) "Family development account reserve fund", the fund created by an
16 approved community-based organization for the purposes of funding the costs
17 incurred in the administration of the program and for providing matching funds
18 for moneys in family development accounts;

19 (7) "Federal poverty level", the most recent poverty income guidelines
20 published in the calendar year by the United States Department of Health and
21 Human Services;

22 (8) "Financial institution", any bank, trust company, savings bank, credit
23 union or savings and loan association as defined in chapter 362, 369 or 370,
24 RSMo, and with an office in Missouri which is approved by the director for
25 participation in the program;

26 (9) "Program", the Missouri family development account program
27 established in sections 208.750 to 208.775;

28 (10) "Program contributor", a person or entity who makes a contribution
29 to a family development account reserve fund and is not the account holder.

238.410. 1. Any county transit authority established pursuant to section
2 238.400 may impose a sales tax of up to one percent on all retail sales made in
3 such county which are subject to taxation under the provisions of sections 144.010
4 to 144.525, RSMo. The tax authorized by this section shall be in addition to any
5 and all other sales taxes allowed by law, except that no sales tax imposed under

6 the provisions of this section shall be effective unless the governing body of the
7 county, on behalf of the transit authority, submits to the voters of the county, at
8 a county or state general, primary or special election, a proposal to authorize the
9 transit authority to impose a tax.

10 2. The ballot of submission shall contain, but need not be limited to, the
11 following language:

12 Shall the Transit Authority impose a countywide sales tax of
13 (insert amount) in order to provide revenues for the operation of
14 transportation facilities operated by the transit authority?

15 YES NO

16 If you are in favor of the question, place an "X" in the box opposite "YES". If you
17 are opposed to the question, place an "X" in the box opposite "NO".

18 If a majority of the votes cast on the proposal by the qualified voters voting
19 thereon are in favor of the proposal, then the tax shall become effective on the
20 first day of the second calendar quarter following notification to the department
21 of revenue of adoption of the tax. If a majority of the votes cast by the qualified
22 voters voting are opposed to the proposal, then the transit authority shall have
23 no power to impose the sales tax authorized by this section unless and until
24 another proposal to authorize the transit authority to impose the sales tax
25 authorized by this section has been submitted and such proposal is approved by
26 a majority of the qualified voters voting thereon.

27 3. All revenue received by the transit authority from the tax authorized
28 under the provisions of this section shall be deposited in a special trust fund and
29 shall be used solely by the transit authority for construction, purchase, lease,
30 maintenance and operation of transportation facilities located within the county
31 for so long as the tax shall remain in effect. Any funds in such special trust fund
32 which are not needed for current expenditures may be invested by the transit
33 authority in accordance with applicable laws relating to the investment of county
34 funds.

35 4. No transit authority imposing a sales tax pursuant to this section may
36 repeal or amend such sales tax unless such repeal or amendment is submitted to
37 and approved by the voters of the county in the same manner as provided in
38 subsection 1 of this section for approval of such tax. Whenever the governing
39 body of any county in which a sales tax has been imposed in the manner provided
40 by this section receives a petition, signed by ten percent of the registered voters
41 of such county voting in the last gubernatorial election, calling for an election to
42 repeal such sales tax, the governing body shall submit to the voters of such

43 county a proposal to repeal the sales tax imposed under the provisions of this
44 section. If a majority of the votes cast on the proposal by the registered voters
45 voting thereon are in favor of the proposal to repeal the sales tax, then such sales
46 tax is repealed. If a majority of the votes cast by the registered voters voting
47 thereon are opposed to the proposal to repeal the sales tax, then such sales tax
48 shall remain in effect.

49 5. The sales tax imposed under the provisions of this section shall impose
50 upon all sellers a tax for the privilege of engaging in the business of selling
51 tangible personal property or rendering taxable services at retail to the extent
52 and in the manner provided in sections 144.010 to 144.525, RSMo, and the rules
53 and regulations of the director of revenue issued pursuant thereto; except that
54 the rate of the tax shall be the rate approved pursuant to this section. The
55 amount reported and returned to the director of revenue by the seller shall be
56 computed on the basis of the combined rate of the tax imposed by sections
57 144.010 to 144.525, RSMo, and the tax imposed by this section, plus any amounts
58 imposed under other provisions of law.

59 6. After the effective date of any tax imposed under the provisions of this
60 section, the director of revenue shall perform all functions incident to the
61 administration, collection, enforcement, and operation of the tax, and the director
62 of revenue shall collect in addition to the sales tax for the state of Missouri the
63 additional tax authorized under the authority of this section. The tax imposed
64 under this section and the tax imposed under the sales tax law of the state of
65 Missouri shall be collected together and reported upon such forms and under such
66 administrative rules and regulations as may be prescribed by the director of
67 revenue. In order to permit sellers required to collect and report the sales tax to
68 collect the amount required to be reported and remitted, but not to change the
69 requirements of reporting or remitting tax or to serve as a levy of the tax, and in
70 order to avoid fractions of pennies, the applicable provisions of section 144.285,
71 RSMo, shall apply to all taxable transactions.

72 7. All applicable provisions contained in sections 144.010 to 144.525,
73 RSMo, governing the state sales tax and section 32.057, RSMo, the uniform
74 confidentiality provision, shall apply to the collection of the tax imposed by this
75 section, except as modified in this section. All exemptions granted to agencies of
76 government, organizations, persons and to the sale of certain articles and items
77 of tangible personal property and taxable services under the provisions of sections
78 144.010 to 144.525, RSMo, are hereby made applicable to the imposition and
79 collection of the tax imposed by this section. The same sales tax permit,

80 exemption certificate and retail certificate required by sections 144.010 to
81 144.525, RSMo, for the administration and collection of the state sales tax shall
82 satisfy the requirements of this section, and no additional permit or exemption
83 certificate or retail certificate shall be required; except that the director of
84 revenue may prescribe a form of exemption certificate for an exemption from the
85 tax imposed by this section. All discounts allowed the retailer under the
86 provisions of the state sales tax law for the collection of and for payment of taxes
87 under chapter 144, RSMo, are hereby allowed and made applicable to any taxes
88 collected under the provisions of this section. The penalties provided in section
89 32.057, RSMo, and sections 144.010 to 144.525, RSMo, for a violation of those
90 sections are hereby made applicable to violations of this section.

91 8. For the purposes of a sales tax imposed pursuant to this section, all
92 retail sales shall be deemed to be consummated at the place of business of the
93 retailer, except for tangible personal property sold which is delivered by the
94 retailer or his agent to an out-of-state destination or to a common carrier for
95 delivery to an out-of-state destination and except for the sale of motor vehicles,
96 trailers, boats and outboard motors, which is provided for in subsection 12 of this
97 section. In the event a retailer has more than one place of business in this state
98 which participates in the sale, the sale shall be deemed to be consummated at the
99 place of business of the retailer where the initial order for the tangible personal
100 property is taken, even though the order must be forwarded elsewhere for
101 acceptance, approval of credit, shipment or billing. A sale by a retailer's
102 employee shall be deemed to be consummated at the place of business from which
103 he works.

104 9. All sales taxes collected by the director of revenue under this section
105 on behalf of any transit authority, less one percent for cost of collection which
106 shall be deposited in the state's general revenue fund after payment of premiums
107 for surety bonds as provided in this section, shall be deposited in the state
108 treasury in a special trust fund, which is hereby created, to be known as the
109 "County Transit Authority Sales Tax Trust Fund". The moneys in the county
110 transit authority sales tax trust fund shall not be deemed to be state funds and
111 shall not be commingled with any funds of the state. The director of revenue
112 shall keep accurate records of the amount of money in the trust fund which was
113 collected in each transit authority imposing a sales tax under this section, and
114 the records shall be open to the inspection of officers of the county and the
115 public. Not later than the tenth day of each month the director of revenue shall
116 distribute all moneys deposited in the trust fund during the preceding month to

117 the transit authority which levied the tax.

118 10. The director of revenue may authorize the state treasurer to make
119 refunds from the amounts in the trust fund and credited to any transit authority
120 for erroneous payments and overpayments made, and may authorize the state
121 treasurer to redeem dishonored checks and drafts deposited to the credit of such
122 transit authorities. If any transit authority abolishes the tax, the transit
123 authority shall notify the director of revenue of the action at least ninety days
124 prior to the effective date of the repeal and the director of revenue may order
125 retention in the trust fund, for a period of one year, of two percent of the amount
126 collected after receipt of such notice to cover possible refunds or overpayment of
127 the tax and to redeem dishonored checks and drafts deposited to the credit of
128 such accounts. After one year has elapsed after the effective date of abolition of
129 the tax in such transit authority, the director of revenue shall authorize the state
130 treasurer to remit the balance in the account to the transit authority and close
131 the account of that transit authority. The director of revenue shall notify each
132 transit authority of each instance of any amount refunded or any check redeemed
133 from receipts due the transit authority. The director of revenue shall annually
134 report on his management of the trust fund and administration of the sales taxes
135 authorized by this section. He shall provide each transit authority imposing the
136 tax authorized by this section with a detailed accounting of the source of all funds
137 received by him for the transit authority.

138 11. The director of revenue and any of his deputies, assistants and
139 employees, who shall have any duties or responsibilities in connection with the
140 collection, deposit, transfer, transmittal, disbursement, safekeeping, accounting,
141 or recording of funds which come into the hands of the director of revenue under
142 the provisions of this section shall enter a surety bond or bonds payable to any
143 and all transit authorities in whose behalf such funds have been collected under
144 this section in the amount of one hundred thousand dollars; but the director of
145 revenue may enter into a blanket bond or bonds covering himself and all such
146 deputies, assistants and employees. The cost of the premium or premiums for the
147 surety bond or bonds shall be paid by the director of revenue from the share of
148 the collection retained by the director of revenue for the benefit of the state.

149 12. Sales taxes imposed pursuant to this section and use taxes on the
150 purchase and sale of motor vehicles, trailers, boats, and outboard motors shall not
151 be collected and remitted by the seller, but shall be collected by the director of
152 revenue at the time application is made for a certificate of title, if the address of
153 the applicant is within a county where a sales tax is imposed under this

154 section. The amounts so collected, less the one percent collection cost, shall be
155 deposited in the county transit authority sales tax trust fund. The purchase or
156 sale of motor vehicles, trailers, boats, and outboard motors shall be deemed to be
157 consummated at the address of the applicant. As used in this subsection, the
158 term "boat" shall only include motorboats and vessels as the terms "motorboat"
159 and "vessel" are defined in section 306.010, RSMo.

160 13. In any county where the transit authority sales tax has been imposed,
161 if any person is delinquent in the payment of the amount required to be paid by
162 him under this section or in the event a determination has been made against
163 him for taxes and penalty under this section, the limitation for bringing suit for
164 the collection of the delinquent tax and penalty shall be the same as that
165 provided in sections 144.010 to 144.525, RSMo. Where the director of revenue
166 has determined that suit must be filed against any person for the collection of
167 delinquent taxes due the state under the state sales tax law, and where such
168 person is also delinquent in payment of taxes under this section, the director of
169 revenue shall notify the transit authority to which delinquent taxes are due
170 under this section by United States registered mail or certified mail at least ten
171 days before turning the case over to the attorney general. The transit authority,
172 acting through its attorney, may join in such suit as a party plaintiff to seek a
173 judgment for the delinquent taxes and penalty due such transit authority. In the
174 event any person fails or refuses to pay the amount of any sales tax due under
175 this section, the director of revenue shall promptly notify the transit authority to
176 which the tax would be due so that appropriate action may be taken by the
177 transit authority.

178 14. Where property is seized by the director of revenue under the
179 provisions of any law authorizing seizure of the property of a taxpayer who is
180 delinquent in payment of the tax imposed by the state sales tax law, and where
181 such taxpayer is also delinquent in payment of any tax imposed by this section,
182 the director of revenue shall permit the transit authority to join in any sale of
183 property to pay the delinquent taxes and penalties due the state and to the
184 transit authority under this section. The proceeds from such sale shall first be
185 applied to all sums due the state, and the remainder, if any, shall be applied to
186 all sums due such transit authority under this section.

187 15. The transit authority created under the provisions of sections 238.400
188 to 238.412 shall notify any and all affected businesses of the change in tax rate
189 caused by the imposition of the tax authorized by sections 238.400 to 238.412.

190 **16. In the event that any transit authority in any county with a**

191 **charter form of government and with more than two hundred fifty**
192 **thousand but fewer than three hundred fifty thousand inhabitants**
193 **submits a proposal in any election to increase the sales tax under this**
194 **section, and such proposal is approved by the voters, the county shall**
195 **be reimbursed for the costs of submitting such proposal from the funds**
196 **derived from the tax levied under this section.**

320.093. 1. Any person, firm or corporation who purchases a dry fire
2 hydrant, as defined in section 320.273, or provides an acceptable means of water
3 storage for such dry fire hydrant including a pond, tank or other storage facility
4 with the primary purpose of fire protection within the state of Missouri, shall be
5 eligible for a credit on income taxes otherwise due pursuant to chapter 143,
6 RSMo, except sections 143.191 to 143.261, RSMo, as an incentive to implement
7 safe and efficient fire protection controls. The tax credit, not to exceed five
8 thousand dollars, shall be equal to fifty percent of the cost in actual expenditure
9 for any new water storage construction, equipment, development and installation
10 of the dry hydrant, including pipes, valves, hydrants and labor for each such
11 installation of a dry hydrant or new water storage facility. The amount of the tax
12 credit claimed for in-kind contributions shall not exceed twenty-five percent of the
13 total amount of the contribution for which the tax credit is claimed.

14 2. Any amount of credit which exceeds the tax due shall not be refunded
15 but may be carried over to any subsequent taxable year, not to exceed seven
16 years. The person, firm or corporation may elect to assign to a third party the
17 approved tax credit. The certificate of assignment and other appropriate forms
18 **[must] shall** be filed with the Missouri department of revenue and the
19 department of economic development.

20 3. The person, firm or corporation shall make application for the credit to
21 the department of economic development after receiving approval of the state fire
22 marshal. The fire marshal shall establish by rule promulgated pursuant to
23 chapter 536, RSMo, the requirements to be met based on the National Resources
24 Conservation Service's **[Missouri] Dry Hydrant Standard**. The state fire marshal
25 or designated local representative shall **review and** authorize **[and issue a**
26 **permit for]** the construction and installation of any dry fire hydrant site. Only
27 approved dry fire hydrant sites **[will] shall** be eligible for tax credits as indicated
28 in this section. Under no circumstance shall such authority deny any entity the
29 ability to provide a dry fire hydrant site when tax credits are not requested.

30 4. The department of **[economic development] public safety** shall certify
31 to the department of revenue that the dry hydrant system meets the

32 requirements to obtain a tax credit as specified in subsection 5 of this section.

33 5. In order to qualify for a tax credit under this section, a dry hydrant or
34 new water storage facility [must] **shall** meet the following minimum
35 requirements:

36 (1) Each body of water or water storage structure [must] **shall** be able to
37 provide two hundred fifty gallons per minute for a continuous two-hour period
38 during a fifty-year drought or freeze at a vertical lift of eighteen feet;

39 (2) Each dry hydrant [must] **shall** be located within twenty-five feet of an
40 all-weather roadway and [must] **shall** be accessible to fire protection equipment;

41 (3) Dry hydrants shall be located a reasonable distance from other dry or
42 pressurized hydrants; and

43 (4) The site shall provide a measurable economic improvement potential
44 for rural development.

45 6. New credits shall not be awarded under this section after August 28,
46 [2003] **2010**. The total amount of all tax credits allowed pursuant to this section
47 is five hundred thousand dollars in any one fiscal year as approved by the
48 director of the department of economic development.

49 7. Any rule or portion of a rule, as that term is defined in section 536.010,
50 RSMo, that is created under the authority delegated in this section shall become
51 effective only if it complies with and is subject to all of the provisions of chapter
52 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter
53 536, RSMo, are nonseverable and if any of the powers vested with the general
54 assembly pursuant to chapter 536, RSMo, to review, to delay the effective date
55 or to disapprove and annul a rule are subsequently held unconstitutional, then
56 the grant of rulemaking authority and any rule proposed or adopted after August
57 28, [1999] **2007**, shall be invalid and void.

**387.075. 1. Notwithstanding any provision of chapter 390, RSMo,
2 chapter 622, RSMo, or this chapter to the contrary, any common carrier
3 that is authorized to transport household goods by a certificate issued
4 under section 390.051, RSMo, may file one or more applications to the
5 state highways and transportation commission for approval of rate
6 schedules, applicable to that carrier's intrastate transportation of
7 household goods, that authorize periodic rate adjustments outside of
8 general rate proceedings to reflect increases and decreases in the
9 carrier's prudently incurred costs of providing transportation of
10 property by motor vehicle. The filing of applications by common
11 carriers under this section shall be authorized upon the same terms**

12 **and conditions as provided in section 386.266, RSMo, with reference to**
13 **the filing of applications to the public service commission by an**
14 **electrical, gas, or water corporation. These applications shall be made**
15 **in such form, and shall contain such information, as the state highways**
16 **and transportation commission reasonably may require.**

17 **2. Notwithstanding any provision of chapter 390, RSMo, chapter**
18 **622, RSMo, or this chapter to the contrary, the state highways and**
19 **transportation commission shall consider and determine every**
20 **application filed under subsection 1 of this section, upon the same**
21 **terms and conditions as provided in section 386.266, RSMo, with**
22 **reference to the public service commission's consideration and**
23 **determination of applications by an electrical, gas, or water**
24 **corporation under that section.**

25 **3. In proceedings under this section, common carriers and the**
26 **state highways and transportation commission shall be governed by the**
27 **statutes and rules of practice and procedure that are applicable in**
28 **motor carrier proceedings under this chapter and chapters 390, and**
29 **622, RSMo, except to the extent they are inconsistent with the**
30 **requirements of this section. The statutes and rules that generally**
31 **govern public service commission proceedings relating to electrical,**
32 **gas, and water corporations shall not apply in proceedings under this**
33 **section.**

390.030. 1. The provisions of this chapter shall not apply to:

- 2 (1) School buses;
- 3 (2) Taxicabs;
- 4 (3) Motor vehicles while being used exclusively to transport;
 - 5 (a) Stocker and feeder livestock from farm to farm, or from market to
 - 6 farm,
 - 7 (b) Farm or dairy products including livestock from a farm or dairy,
 - 8 (c) Agricultural limestone or fertilizer to farms,
 - 9 (d) Property from farm to farm,
 - 10 (e) Raw forest products from farm, or
 - 11 (f) Cotton, cottonseed, and cottonseed hulls;
- 12 (4) Motor vehicles when operated under contract with the federal
- 13 government for carrying the United States mail and when on a trip provided in
- 14 the contract;
- 15 (5) Motor vehicles used solely in the distribution of newspapers from the

16 publisher to subscribers or distributors;

17 (6) The transportation of passengers or property performed by a carrier
18 pursuant to a contract between the carrier and the state of Missouri or any civil
19 subdivision thereof, where the transportation services are paid directly to the
20 carrier by the state of Missouri or civil subdivision;

21 (7) Freight-carrying motor vehicles duly registered and licensed in
22 conformity with the provisions of chapter 301, RSMo, for a gross weight of six
23 thousand pounds or less;

24 (8) The transportation of passengers or property wholly within a
25 municipality, or between contiguous municipalities, or within a commercial zone
26 as defined in section 390.020, or within a commercial zone established by the
27 division of motor carrier and railroad safety pursuant to the provisions of
28 subdivision (4) of section 390.041; provided, the exemption in this subdivision
29 shall not apply to motor carriers of persons operating to, from or between points
30 located wholly or in part in counties now or hereafter having a population of more
31 than three hundred thousand persons, where such points are not within the same
32 municipality and to motor carriers of commodities in bulk to include liquids, in
33 tank or hopper type vehicles, and in a commercial zone as defined herein or by
34 the division;

35 (9) Street railroads and public utilities other than common carriers as
36 defined in section 386.020, RSMo;

37 (10) Motor vehicles whose operations in the state of Missouri are
38 interstate in character and are limited exclusively to a municipality and its
39 commercial zone;

40 (11) Motor vehicles, commonly known as tow trucks or wreckers, designed
41 and exclusively used in the business of towing or otherwise rendering assistance
42 to abandoned, disabled or wrecked vehicles;

43 (12) Motor vehicles while being used solely by a group of employees to
44 commute to and from their place or places of employment, except that the motor
45 vehicle must be driven by a member of the group.

46 2. Nothing contained in this section shall be deemed to exempt the
47 vehicles of driveaway operators.

48 3. Except for the provisions of subdivision (5) of section 390.041, the
49 provisions of this chapter shall not apply to private carriers.

50 4. No agency of state government nor any county or municipality or their
51 agencies shall discriminate against any motor carrier or private carrier or deny
52 any such carrier operating a motor vehicle public access to any building, facility

53 or area owned by or operated for the public unless such discrimination or denial
54 is based solely on reasonable vehicle size or weight considerations. The
55 provisions of this subsection shall only apply in cities not within a county and
56 first class counties with a charter form of government which adjoin any city not
57 within a county.

58 **5. Beginning January 1, 2008, the exemptions in subdivisions (8)**
59 **and (10) of subsection 1 of this section shall not apply to intrastate**
60 **motor carriers that transport household goods.**

Unofficial ✓

Bill

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